THE BOMBAY HIGHWAY ACT, 1883.

CONTENTS.

PREAMBLE.

Sections.

1. Short title.
2. Local extent.
3. Imposition of tax on carriages, etc., in notified area.
4. Rules to be framed for the levy of the tax.
5. The tax not leviable in a municipality or cantonment where a tax on vehicles and animals is already levied.
6. [*Repealed.*]
7. Tolls under Bombay Act III of 1875 not to be levied in local areas notified under this Act.
8. Saving provisions.

SCHEDULE.

BOMBAY ACT No. I OF 1883.[1]

[THE BOMBAY HIGHWAY ACT, 1883.]

[*10th April, 1883.*]

Repealed in part, by Bom. 3 of 1886 (as amended by Bom. I of 1891).
Amended by Act 16 of 1895.
Adapted and modified by the Adaptation of Indian Laws Order in Council.

An Act to provide Funds for maintaining Provincial Roads used for local purposes.

Preamble. WHEREAS it is expedient to provide additional funds for the construction and proper maintenanee and repair of public roads in or near stations which are chiefly used by the residents for purposes of local convenience, as, for example, for inter-communication, pleasure driving or riding, other than for military purposes or for purposes connected with agricultural operations of petty trade, dealing or industry, and which are not provided for out of imperial, municipal or cantonment funds; It is hereby enacted as follows:—

Short title. **1.** This Act shall be cited as the Bombay Highway Act, 1883, and it shall come into force in the manner provided in the next following section.

Local extent. **2.** This Act shall extend to the whole of the territories administered by the Bombay Government, but shall not come into force anywhere within the said territories until the [2][Provincial Government] may, by notification in the [3][Official Gazette] apply [4]the same to any local area to be specified in such notification within the said territories; and the [2][Provincial Government] may, in like manner, amend or cancel any such notification.

Imposition of tax on carriages, etc. in notified area. **3.** It shall be lawful for the [2][Provincial Government], after the publication of the notification referred to in the last preceding section, [5]to levy a tax on all carriages, coaches, vans, carts, hackeries, horses or ponies in accordance with the rates specified in the Schedule [6]* * * * from all persons owning or having charge of the same, who are resident within the local area so notified:

Provided—

(*a*) that the [2][Provincial Government] may reduce, alter or modify this tax as [7][it] may deem fit, but may not increase the rates specified in the said Schedule;

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[1] For Statement of Objects and Reasons, *see Bombay Government Gazette*, 1882, Pt. V, p. 53; for Report of the Select Committee, see *ibid*, 1883, p. 1; and for Proceedings in Council, see *ibid*, 1882, p. 65, *ibid*, 1883, p. 8.

[2] The words "Provincial Government" were substituted for the words "Governor in Council" by the Adaptation of Indian Laws Order in Council.

[3] The words "Official Gazette" were substituted for the words "*Bombay Government Gazette*", *ibid*.

[4] For notifications applying this Act to local areas in the Province, *see* Bombay Local Rules and Orders.

[5] For notifications levying taxes on vehicles, etc., *see* Bombay Local Rules and Orders.

[6] The words "annexed to this Act" were repealed by the Bombay General Clauses Act, 1886 (Bom. 3 of 1886).

[7] The word "it" was substituted for the word "he" by the Adaptation of Indian Laws Order in Council.

(*b*) that any person who may have owned or had charge of any vehicle or animal as aforesaid kept for use within such local area for a period exceeding fifteen and not exceeding thirty consecutive days shall be liable only to one-third of the tax for that quarter, and for any period of a quarter exceeding thirty consecutive days shall be liable for the whole tax of that quarter;

(*c*) that no tax shall be leviable in respect of any vehicle or animal as aforesaid which shall have been out of use for the whole period contained in any quarter on due notice in writing being given by the owner in accordance with the rules of assessment hereinafter provided for in section 4 [1]* * *.

For the purposes this section the word "resident" means and includes any person who dwells or takes up his abode in a local area notified under this Act for a period exceeding fifteen days.

Rules to be framed for the levy of the tax.

4. It shall be lawful for the [2][Provincial Government], from time to time, to make [3]rules for the assessment and recovery of the tax referred to in the last preceding section, which shall be published in the [4][Official Gazette], and such rules may be general for all areas notified under the provisions of section 2 [1]* * * or special for any one or more such areas, according as the [2][Provincial Government] directs, and it shall be lawful for the [2][Provincial Government] at any time to amend or cancel such rules.

The tax not leviable in a municipality or cantonment where a tax on vehicles and animals is already levied.

5. Whenever in any municipality or cantonment, within any local area notified under this Act, a tax on vehicles and animals is levied within the limits of such [5][municipality] or cantonment under the authority of any law for the time being in force therein, the tax imposable under section 3 [1]* * * shall not be levied within such limits; but such contribution which, under any law for the time being in force, may be made out of the funds of any such municipality or cantonment to provincial or local funds, as shall, in the opinion of the [2][Provincial Government], be deemed a just and proper share towards meeting the expenses of maintaining provincial roads which are not provided out of such municipal or cantonment funds, but which are calculated to benefit the residents within the limits of such municipality or cantonment, may be applied in the manner prescribed for the application of the proceeds of the tax imposed under section 3 [1]* * *

6. [*Application of proceeds of the tax*] *Omitted by the Adaptation of Indian Laws Order in Council.*

Tolls under Bom. III of 1875 not to be levied in local areas notified under this Act.

7. No tolls leviable under [6]Bombay Act III of 1875 shall be levied within any local area notified under this Act.

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[1] The words "of this Act" were repealed by the Bombay General Clauses Act, 1886 (Bom. 3 of 1886).

[2] The words "Provincial Government" were substituted for the words "Governor in Council" by the Adaptation of Indian Laws Order in Council.

[3] For rules for the assessment and recovery of taxes, *see* Bombay Local Rules and Orders.

[4] The words "Official Gazette" were substituted for the words "*Bombay Government Gazette*" by the Adaptation of Indian Laws Order in Council.

[5] This word was substituted for the word "municipalities" by the Amending Act, 1895 (16 of 1895), Second Schedule.

[6] Tolls on Roads and Bridges Act, 1875 (Bom. 3 of 1875), *supra*.

8. Nothing in this Act shall be deemed to apply to or include any vehicles or animals as aforesaid [1][belonging to the Crown], or vehicles kept for sale by *bona fide* dealers and not used for any other purpose; Saving provisions.

or shall apply to any persons who are specially exempt from municipal taxation under any rules or law for the time being in force, or to any persons whom the [2][Provincial Government] may by an order in writing [3]exempt from the tax imposable under section 3 [4]* * *;

or shall apply to any person who earns his livelihood wholly or principally by agriculture carried on within the district within the limits of which the local area to which this Act may be applied is situated, or to any class of persons carrying on any petty trade, dealing or industry in such local area which the [2][Provincial Government] may, from time to time, by notification in the [5][Official Gazette], [6]exempt from the tax imposable under section 3 [4]* * *

SCHEDULE.

(Referred to in section 3 of this Act.)

TAX ON CARRIAGES, COACHES, VANS, CARTS, HACKERIES, HORSES AND PONIES.

1. For every four-wheeled vehicle on springs ..	a rate not exceeding Rs. 10 per quarter.		
2. For every two-wheeled vehicle on springs ...	ditto	„ 6	ditto.
3. For every cart or hackery drawn by bullocks ..	ditto	„ 6	ditto.
4. For every horse, or pony of the height of 12 hands or upwards ..	ditto	„ 5	ditto.

[1] The words "belonging to the Crown" were substituted for the words "belonging to the Government" by the Adaptation of Indian Laws Order in Council.

[2] The words "Provicial Government" were substituted for the word "Governor in Council", *ibid.*

[3] For notifications exempting persons from the tax, *see* Bombay Local Rules and Orders.

[4] The words "of this Act" were repealed by the Bombay General Clauses Act, 1886 (Bom. 3 of 1886), Schedule B. This Schedule has been printed as an Appendix to the Bombay General Clauses Act, 1904 (Bom. 1 of 1904).

[5] The words "Official Gazette" were substituted for the words "*Bombay Government Gazette*" by the Adaptation of Indian Laws Order in Council.

[6] For notifications exempting persons from the tax, *see* Bombay Local Rules and Orders.